IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

W.A.No.1786 of 2007

AGAINST THE JUDGEMENT IN W.P.(C).NO.6166/2007 DATED 16/03/2007

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APPELLANTS:-

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1. STATE OF KERALA,
   REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE COMMISSIONER FOR COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE ASSISTANT COMMISSIONER (KVAT),
   SPECIAL CIRCLE, COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ.

RESPONDENTS:-

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1. SMT. PRABHAVATHY THANKAMMA,
   HIGHNESS TRAVELS & COMMUNICATIONS, PEROORKADA,
   THIRUVANANTHAPURAM.

2. SAIJU PRABHAKAR,
   PRABHATH COMMUNICATIONS, NEAR K.S.R.T.C. BUS STAND,
   KATTAKADA, THIRUVANANTHAPURAM.

3. MANOJ,
   HOTEL JANATHA, OPP. CASUALTY, MEDICAL COLLEGE,
   THIRUVANANTHAPURAM.

4. JAYACHANDRAN,
   JSJP MARKETING, POOJAPURA JUNCTION, THIRUVANANTHAPURAM.

5. B. SUNIL,
   LALITHAS OFFSET PRINTERS, SIVAGIRI JUNCTION,
   VARKALA, THIRUVANANTHAPURAM.

6. SATHEESH KUMAR,
   ALSHAHANA STUDIO & VIDEO, EDAVA, THIRUVANANTHAPURAM.

7. MANIKANTAN S.,
   SREELAKSHMI, TC.8/108, WHOLESALE STATIONARY,
   THIRUMALA P.O., THIRUVANANTHAPURAM.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 20/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:-

H.L.Dattu, C.J. & K.T.Sankaran, J.

W.A.No.1786 of 2007

Dated, this the 20th day of July, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.6166 of 2007 dated 16th March, 2007.

(2) We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Honourable Supreme Court in *Sunrise Associates* v. *Government of NCT of Delhi & Ors.* [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-